

FISCAL NOTE

HB 1240 - SB 1372

March 12, 2003

SUMMARY OF BILL:

- Revises criminal penalty provisions for delinquent hotel/motel taxes imposed by home rule municipalities under general law as follows:
 - the current fine of \$50 per offense imposed on an individual refusing to pay the hotel occupancy privilege tax will be for each offense.
 - the Class A misdemeanor and fine associated with such refusal shall be imposed on any knowing offender. Current language states that it will be imposed on any willful offender.
 - each occurrence is a separate offense and refers to each day and each room for which the tax was not paid.
- Clarifies the right of the authorized collector of the tax to use any civil remedy available by law to collect the tax.

ESTIMATED FISCAL IMPACT:

Increase State Revenues - Not Significant

Increase State Expenditures - Not Significant

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director

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